Reply of Government.—There is provision for this in the draft Regulation now under the consideration of Government.

Subject No. 89

Grant of building sites by Municipal Members.

Summary of discussion.—The Members of the Taluk Municipal Boards may be authorized to select and grant sites for the construction of houses. At present, references have to be made to the Deputy Commissioner and his orders awaited.

Reply of Government.—Noted for consideration in connection with the draft Municipal Regulation now before Government.

Subject No. 90

(a) Constitution of Minor Municipalities.

Summary of discussion.—Deputy Commissioners may be empowered to establish minor municipalities in small towns even in the absence of the consent of the inhabitants concerned.

Reply of Government.—The consent of a large body will be sufficient. This is provided for in the draft Regulation.

(b) Formation of Municipalities in large villages.

Summary of discussion.—300 houses with a population of 1,000 may be accepted as sufficient for the purpose.

Reply of Government.—Noted.

Subject No. 91

Remission of Octroi on buildiug materials brought from private lands.

Summary of discussion.—Free licenses are issued for making building materials from trees growing in one's own land for one's own use. But when these materials are brought into Municipal towns octroi is levied. This is hard and should be remitted.

Reply of Government.—This tax is levied in large Municipalities on all timber brought for use therein. Government see no reason to interfere.

Subject No. 92

Local Fund of each Inam village to be separate.

Summary of discussion.—Local cess realizations from Inam villages should be spent on works of utility in those villages themselves.

Reply of Government.—Noted.

Revenue.

Subject No. 93

Kandayam on hittals and vacant sites.

Summary of discussion.—(*a*) Hittals or backyards and compounds of houses in villages have been heavily assessed. It is absolutely necessary that agriculturists should have a piece of land attached to their houses for the purpose of drying and thrashing their crops and of storing their grain and stacking their straw, fodder and firewood. Such piece of land may therefore be exempted from taxation. This is different from "vacant sites" which are liable to the payment of assessment under the rules. The assessment on these should not exceed the highest dry rate, and where it is heavier it should be reduced with effect from this year.

(*b*) Only lands in excess of the requirements of the raiyats may be taxed at dry rates and confirmed to the present holders.